

## ABSTRACT OF THE DISCLOSURE

A mask generation process for use in encoding audio data, including generating linear masking components from the audio data, generating logarithmic masking components from the linear masking components, and generating a global masking threshold from the logarithmic masking components. The process is a psychoacoustic masking process for use in an MPEG-1-L2 encoder, and includes generating energy values from a Fourier transform of the audio data, determining sound pressure level values from the energy values, selecting tonal and non-tonal masking components on the basis of the energy values, generating power values from the energy values, generating masking thresholds on the basis of the masking components and the power values, and generating signal to mask ratios for a quantizer on the basis of the sound pressure level values and the masking thresholds.

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